



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Certain Cigars Are Considered Cigarettes for Tax Purposes

We have determined that certain cigars are taxable as cigarettes under the California Cigarette and Tobacco Products Tax Law. We have notified manufacturers and importers that these little cigars require California cigarette tax stamps.

Distributors must apply a California cigarette tax stamp to each package of these cigars they distribute. Packages without stamps are subject to seizure. In addition to forfeiting unstamped packages, distributors are subject to civil and criminal penalties if they do not comply with the tax stamp requirements.

Cigars classified as cigarettes for tax purposes

Products that come under this requirement include, but are not limited to, the following:

- Al Capone Cigarillos, Slim Rum Dipped, Sweets Filter Cognac Dipped, Cognac Dipped
- Between the Acts
- Bogar 100's Lights, Menthol, Ultra Lights, Full Flavor
- Captain Black
- Colt, Clove 100's, Vanilla 100's, Menthol
- Dutch Treats, Full Flavor, Sweet
- Gold Rush, Vanilla, Cherry, Original Sweets
- JM's Menthol, Vanilla
- Muriel, Sweets, Menthol
- Prime Time 10's, 20's, Cherry, Cinnamon, Vanilla, Raspberry, Spearmint, Strawberry
- Remington, Cherry, Menthol, Vanilla, Full Flavor
- Sixty 1
- Smoker's Choice, Light, Full Flavor, Menthol
- Smokin Joe's Kings
- Spectrum 100's Lights, Menthol, Full Flavor
- Supreme Blend 100's, Peach, Lights
- Swisher Sweets Unflavored, Peach, Strawberry, Sweet Cherry, Menthol
- Winchester
- Wolf Bros. Nippers, Rum Soaked
- Zee-Garelos 100's, Menthol, Full Flavor, Lights
- Zig-Zag Sweet

In addition to these specific brands, products labeled as little or small cigars under federal regulation 27 CFR 40.214 and the federal Cigarette Labeling and Advertising Act (15 U.S.C. section 1331 et seq.), are considered cigarettes under the California Cigarette and Tobacco Products Tax Law and require tax stamps. Little cigars currently do not have to be listed on the California Attorney General's Tobacco Directory. Manufacturers, distributors, and importers are responsible for identifying little cigars or small cigars that meet the definition of a cigarette and require a California tax stamp.

For information regarding this notice, please contact the Excise Taxes and Fees Division at 916-327-4208.

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Excise Taxes and Fees Division